

FORM MO-1040B

Information To Complete Form MO-1040B

Name, Address, Etc.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040B and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2004, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 6 and 7.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **65 or older** or **blind** and qualified for these deductions on your 2004 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are **excluded** from the non-obligated spouse apportionment.

Line 1 — Federal Adjusted Gross Income

Use the worksheet on page 8 to split your income between you and your spouse. The combined income for you and your spouse must equal the total income you reported on your federal return.

Splitting the income usually reduces the rate at which your combined incomes are taxed and also allows you to claim non-obligated spouse status, so that you will not be held responsible for your spouse's debts to Missouri.

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10).

Line 5 — Income Percentages

To calculate your income percentage for Line 5, complete the following:

Yourself

Line 3Y _____ divided by
Line 4 _____ = _____

Spouse

Line 3S _____ divided by
Line 4 _____ = _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number. **Note:** If one spouse has negative income and the other spouse has positive income (example: your income is -\$15,000 and your spouse's income is \$30,000), enter 0% on Line 5Y and 100% on Line 5S.

Line 7 — Tax on Federal Return

Use the chart below to locate your tax on your federal return. This amount is limited based on your filing status and cannot exceed \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8a
1040A	Line 36 minus Line 41a and any alternative minimum tax included on Line 28
1040	Line 56 minus Lines 44 and 65a

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Line 8 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. The standard deduction amount for married filing combined is \$9,700. But, if you or your spouse marked any of the boxes for 65 or older, or blind, see your federal return for your standard deduction amount.

If you itemized your deductions on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were **required** to itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions, complete the Itemized Deductions Section on the back of Form MO-1040B. **Attach a copy of your federal return and Federal Schedule A.**

Line 9 — Dependents

Do not include yourself or your spouse as dependents.

Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Form 1040A or 1040, Line 6c.

Line 10 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance in 2004, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insur-

ance policy; and the policy is for at least 12 months coverage.

- A. Enter the amount paid for qualified long-term care insurance. A) \$ _____
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____
- C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____
- D. Enter the amount of qualified long-term care included in Line C. . . . D) \$ _____
- E. Subtract Line D from Line C. . . E) \$ _____
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . F) \$ _____
- G. Subtract Line F from Line A. G) \$ _____
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040B, Line 10. H) \$ _____

Attach a copy of your federal return and Federal Schedule A (if you itemized your deductions).

Line 14 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of Form MO-1040B. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

A separate tax must be computed for you and your spouse.

Line 16 — Missouri Withholding

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).** See Diagram 1 on page 5.

Line 17 — Estimated Tax Payments

Include any estimated tax payments made on your 2004 return and any overpayment applied from your 2003 Missouri return.

Line 20 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 21 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any of the five trust funds listed on Form MO-1040B and/or any two Additional Trust Funds listed below. The amount contributed to any of the five trust funds must be \$2 (\$4 if a combined filer) or more for each trust fund. The amount donated to any Additional Trust Fund must be at least \$1, but no more than \$200 per fund.

Additional Trust Funds

If you choose to make an irrevocable donation to an Additional Trust Fund, enter the two-digit code (see below) in the spaces provided on Line 21. If you want to give to more than two Additional Trust Funds, please submit a check directly to the fund. See our web site for additional information.

Trust Funds

Codes

*American Cancer Society
Heartland Division,
Inc., Fund01*

*American Diabetes Association
Gateway Area Fund02*

*American Heart Association
Fund03*

*American Lung Association of
Missouri Fund04*

*Amyotrophic Lateral Sclerosis
(ALS—Lou Gehrig's Disease)
Fund05*

Arthritis Foundation Fund09

General Revenue Fund06

March of Dimes Fund08

*Muscular Dystrophy Association
Fund07*

*National Multiple Sclerosis
Society Fund10*

Line 22 — Refund

Subtract Lines 20 and 21 from Line 19 and enter on Line 22.

Line 23 — Amount Due

Payments must be postmarked by April 15, 2005, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you can pay online at **www.dor.mo.gov/tax/personal**, or by calling (888) 929-0513. There will be a minimal handling fee per filing period/transaction to use this service.

Credit Card: The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at **www.dor.mo.gov/tax/personal**, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:



Amount of Tax Paid	Convenience Fee
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

Sign Return

Both spouses must sign Form MO-1040B. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue or delegate, to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- All Forms W-2(s) and 1099(s)
- Copy of federal return (Pages 1 and 2) and Federal Schedule A
 - if you itemized your deductions on Line 8, Missouri Itemized Deductions
 - if you have an entry on Line 10, Long-term Care Insurance Deduction

Mail Form MO-1040B, Attachments, and Payment (if necessary) to:

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.

If you have a **balance due**, mail your return, payment, and all required attachments to:

Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 1, Line 8.

You must itemize your Missouri deductions if you were required to itemize deductions on your federal return.

Line 1 — Federal Itemized Deductions

Include your total federal itemized deductions from Federal Form 1040, Line 39, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

Lines 2 and 3 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). **This amount cannot exceed \$5,450.** Your Medicare is the amount in the Medicare tax withheld box on your and/or your spouse's Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2004. **The amount cannot exceed \$8,640** (Tier I maximum of \$5,450 and Tier II maximum of \$3,190.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 66, or, if only one employer, the amount refunded by the employer.

Line 6 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 30.

Line 8 — State and Local Income Taxes

Include the amount of income taxes from Federal Form 1040, Schedule A, Line 5. If you checked Box 5b (general sales taxes) enter zero and skip to Line 10. The amount you paid in state income taxes included in your federal itemized deductions must be subtracted to determine Missouri itemized deductions.

If your federal adjusted gross income from Federal Form 1040, Line 36 is greater than \$142,700, complete the Worksheet — State and Local Income Taxes to determine the correct amount to subtract. If you do not complete the worksheet on page 4, your Missouri itemized deductions will be lower than they should be, and you will pay too much tax.

Line 9 — Earnings Taxes

If you entered an amount on Line 8 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s). See Diagram 1, Page 5, Box 19.

Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 1, Line 8), you should take the standard deduction on the front of Form MO-1040B, Line 8, unless you were required to itemize your federal deductions.

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
(573) 290-5850

Columbia

1500 Vandiver Dr., Room 113
(573) 884-3814

Jefferson City

3237 W. Truman Blvd., Suite 100
(573) 751-7191

Joplin

1110 E. Seventh St., Suite 400
(417) 629-3070

Kansas City

615 East 13th St., Room B-2
(816) 889-2920

Springfield

149 Park Central Square, Room 313
(417) 895-6474

St. Louis

3256 Laclede Station Rd., Suite 101
Maplewood, Missouri
(314) 877-0177

St. Joseph

525 Jules, Room 314
(816) 387-2230

Other Important Phone Numbers

Form Ordering

Form Order Questions
Forms-by-Fax

(800) 877-6881

(573) 751-5337
(573) 751-4800

Refund Inquiry Line

Electronic Filing Information

(573) 751-3505

(573) 751-3930

Download forms or check the status of your return from our web site: www.dor.mo.gov/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@dor.mo.gov

SPLITTING YOUR INCOME

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2003 Missouri tax withheld, less each spouse's 2003 tax liability. The result should be each

spouse's portion of the 2003 refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040B, Line 1.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return				Y — Yourself		S — Spouse	
	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number				
1. Wages, salaries, tips, etc.	1	7	7		00	1	00
2. Taxable interest income	2	8a	8a		00	2	00
3. Dividend income	none	9a	9a		00	3	00
4. State and local income tax refunds	none	none	10		00	4	00
5. Alimony received	none	none	11		00	5	00
6. Business income or (loss)	none	none	12		00	6	00
7. Capital gain or (loss)	none	10	13		00	7	00
8. Other gains or (losses)	none	none	14		00	8	00
9. Taxable IRA distributions	none	11b	15b		00	9	00
10. Taxable pensions and annuities	none	12b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	11	00
12. Farm income or (loss)	none	none	18		00	12	00
13. Unemployment compensation	3	13	19		00	13	00
14. Taxable social security benefits	none	14b	20b		00	14	00
15. Other income	none	none	21		00	15	00
16. Total (add Lines 1 through 15)	4	15	22		00	16	00
17. Less: federal adjustments to income	none	20	35		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17). Enter amounts here and on Line 1 of Form MO-1040B	4	21	36		00	18	00

Enter on Form MO-1040B, Line 1.

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
c Employer's name, address, and ZIP code				7 Social security tips		8 Allocated tips	
				9 Advance EIC payment		10 Dependent care benefits	
				11 Nonqualified plans		12a See instructions for box 12	
e Employee's first name and initial		Last name		13 Statutory employee <input type="checkbox"/>		12b <input type="checkbox"/>	
				Retirement plan <input type="checkbox"/>		12c <input type="checkbox"/>	
				Third-party sick pay <input type="checkbox"/>		12d <input type="checkbox"/>	
f Employee's address and ZIP code				14 Other			
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
19 Local income tax		20 Locality name					

W-2 Wage and Tax Statement

Form **2004**

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Department of the Treasury — Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Cat. No. 10134D

Earnings Tax

WORKSHEET — STATE AND LOCAL INCOME TAXES

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1		00
2. Amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2		00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3		00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4		00
5. Subtract Line 4 from Line 3.	5		00
6. Divide Line 5 by Line 1.	6		%
7. Multiply Line 2 by Line 6.	7		00
8. Subtract Line 7 from Line 5. Enter here and on page 2 of Form MO-1040B, Itemized Deductions, Line 10.	8		00

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

2004 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return**. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . . 365		Cainsville R-I 058		Crystal City 47 110		Galena R-II 161		Howell Valley R-I 210	
Adair Co. R-II (Brashear) . . 045		Calhoun R-VIII 059		Dadeville R-II 111		Gallatin R-V 162		Hudson R-IX 211	
Adrian R-III 001		Callao C-8 061		Dallas Co. R-I (Buffalo) . . 112		Gasconade C-4 (Falcon) . . 163		Humansville R-IV 212	
Advance R-IV 002		Camdenton R-III 062		Davis R-XII 113		Gasconade Co. R-I		Hume R-VIII 213	
Afton 101 003		Cameron R-I 063		Delta C-7 (Deering) 385		(Hermann) 197		Hurley R-I 214	
Albany R-III 004		Campbell R-II 064		Delta R-V 116		Gasconade Co. R-II			
Altenburg 48 005		Canton R-V 065		Dent-Phelps R-III		(Owensville) 376		Iberia R-V 215	
Alton R-IV 006		Cape Girardeau 63 066		(RFD, Salem) 117		Gideon 37 165		Independence 30 217	
Appleton City R-II 008		Carl Junction R-I 067		DeSoto 73 114		Gilliam C-4 166		Iron Co. C-4 (Viburnum) . 218	
Arcadia Valley R-II		Carrollton R-VII 068		Dexter R-XI 118		Gilman City R-IV 167			
(Ironton) 009		Carthage R-IX 069		Diamond R-IV 119		Glenwood R-VIII 169		Jackson R-II 219	
Ash Grove R-IV 011		Caruthersville 18 070		Dixon R-I 120		Golden City R-III 171		Jasper Co. R-V 222	
Atlanta C-3 012		Cass Co. R-V 010		Doniphan R-I 121		Gorin R-III 172		Jefferson C-123	
Aurora R-VIII 013		Cassville R-IV 071		Dora R-III 122		Grain Valley R-V 173		(Nodaway Co.) 223	
Ava R-I 014		Center 58		Drexel R-IV 123		Grandview C-4		Jefferson City 224	
Avenue City R-IX 015		(Jackson County) 074		Dunklin R-V		(Jackson Co.) 174		Jefferson Co. R-VII	
Avilla R-XIII 016		Centerville R-I 077		(Jefferson Co.) 124		Grandview R-II		(RFD, Festus) 225	
		Central R-III (Park Hills) . . 480		East Buchanan Co. C-I		(Jefferson Co.) 175		Jennings 227	
Bakersfield R-IV 017		Centralia R-VI 079		(Gower) 125		Green City R-I 177		Johnson Co. R-VII 571	
Ballard R-II 018		Chadwick R-I 080		East Carter Co. R-II		Green Forest R-II 178		Joplin R-VIII 228	
Bayless 019		Chaffee R-II 081		(Ellsinore) 126		Green Ridge R-VIII 179		Junction Hill C-12 229	
Bell City R-II 020		Charleston R-I 083		East Lynne 40 127		Greene Co. R-VIII			
Bellevue R-III 022		Chilhowee R-IV 084		East Newton Co. R-VI . . . 128		(Rogersville) 277		Kansas City 33 231	
Belton 124 023		Chillicothe R-II 085		East Prairie R-II 129		Greenfield R-IV 180		Kearney R-I 232	
Bernie R-XIII 025		Clark Co. R-I (Kahoka) . . 230		El Dorado Springs R-II . . 131		Greenville R-II 181		Kelso C-7 233	
Bevier C-4 026		Clarksburg C-2 087		Eldon R-I 132		Grundy Co. R-V (Galt) . . 182		Kennett 39 234	
Billings R-IV 029		Clarkton C-4 088		Elsberry R-II 134				Keytesville R-III 235	
Bismarck R-V 030		Clayton 089		Eminence R-I 135		Hale R-I 184		King City R-I 236	
Blackwater R-II 031		Clearwater R-I 090		Everton R-III 137		Halfway R-III 185		Kingston K-14	
Bloomfield R-XIV 033		Clever R-V 091		Excelsior Springs 40 . . . 138		Hamilton R-II 187		(Washington Co.) 237	
Blue Eye R-V 034		Climax Springs R-IV 092		Exeter R-VI 139		Hancock Place 188		Kingston 42 (Caldwell	
Blue Springs R-IV 035		Clinton 093				Hannibal 60 189		Co.) 238	
Bolivar R-I 037		Clinton Co. R-III		Fair Grove R-X 140		Hardeman R-X 190		Kingsville R-I 239	
Boncl R-X 038		(Plattsburg) 397		Fair Play R-II 141		Hardin-Central C-2 191		Kirbyville R-VI 240	
Boone Co. R-IV		Cole Camp R-I 096		Fairfax R-III 142		Harrisburg R-VIII 192		Kirksville R-III 241	
(Hallsville) 186		Cole Co. R-I		Fairview R-XI 144		Harrisonville R-IX 193		Kirkwood R-VII 242	
Boonville R-I 039		(Russellville) 432		Farmington R-VII 146		Hartville R-II 194		Knob Noster R-VIII 244	
Bosworth R-V 040		Cole Co. R-II		Fayette R-III 147		Hayti R-II 195		Knox Co. R-I (Edina) . . . 245	
Bowling Green R-I 042		(RFD, Jefferson City) . . . 097		Ferguson-Florissant R-II . 148		Hazelwood 196			
Bradleyville R-I 043		Cole Co. R-V (Eugene) . . 136		Festus R-VI 149		Henry Co. R-I (Windsor) . 553		Laclede Co. C-5	
Branson R-IV 044		Columbia 93 098		Fordland R-III 151		Hermitage R-IV 198		(RFD, Lebanon) 247	
Braymer C-4 046		Community R-VI 099		Forsyth R-III 152		Hickman Mills C-1 200		Laclede Co. R-I (Conway) 102	
Breckenridge R-I 047		Concordia R-II 101		Fort Osage R-I (Route 2,		Hickory Co. R-I		Ladue (St. Louis Co.) . . . 248	
Brentwood 048		Cooper Co. R-IV		Independence) 153		(Urbana) 201		Lafayette Co. C-1	
Bronaugh R-VII 049		(Bunceton) 054		Fort Zumwalt R-II 154		Higbee R-VIII 202		(Higginsville) 249	
Brookfield R-III 050		Cooter R-IV 103		Fox C-6 (Arnold) 155		High Point R-III 203		Lakeland R-III	
Brunswick R-II 052		Couch R-I 104		Francis-Howell (R-III) . . 156		Hillsboro R-III 204		(Deepwater) 251	
Buchanan Co. R-IV		Cowgill R-VI 105		Franklin Co. R-II		Holcomb R-III 205		Lamar R-I 252	
(DeKalb) 115		Craig R-III 106		(RFD, New Haven) . . . 157		Holden R-III 206		LaMonte R-IV 253	
Bucklin R-II 053		Crane R-III 107		Fredericktown R-I 158		Holliday C-2 207		LaPlata R-II 285	
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Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcoxie R-II	436	Summersville R-II	498
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Sunrise R-IX	499
Leopold R-III	264	(Montgomery City)	324	Oterville R-VI	375	School of the Osage R-II	439	Swedeberg R-III	500
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Schuyler Co. R-I	440	Sweet Springs R-VII	501
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(Ewing)	266	Morgan Co. R-II				(Memphis)	441	Taneyville R-II	502
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Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pattonville R-III	383	Senath Hornesville C-8	445	Tri-County R-VII	
Linn Co. R-I (Purdin)	572			Pemiscot Co. R-III		Seneca R-VII	446	(Jamesport)	509
Livingston Co. R-III				(RFD, Caruthersville)	386	Seymour R-II	447	Troy R-III	510
(Chula)	275	Naylor R-II	331	Pemiscot Co. Special		Shawnee R-III	448	Twin Rivers R-X	
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Lonedell R-XIV	279	Neosho R-V	334	Pettis Co. R-V		Shelby Co. R-IV		Union R-XI (Franklin	
Louisiana R-II	280	Nevada R-V	335	(Hughesville)	389	(Shelbina)	450	Co.)	514
Luray 33	281	New Bloomfield R-III	336	Pettis Co. R-XII		Sheldon R-VIII	451	Union Star R-II	515
Lutie R-VI	282	New Franklin R-I	337	(RFD, Sedalia)	390	Shell Knob 78	452	University City	517
		New Haven (Franklin		Phelps Co. R-III		Sherwood Cass R-VIII			
		Co.)	338	(Edgar Springs)	130	(Creighton)	453	Valley Park	518
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	Sikeston R-VI	454	Valley R-VI (Caledonia)	519
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Silex R-I	455	Van Buren R-1	520
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Skyline R-II	456	Van-Far R-I	521
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Slater	457	Verona R-VII	522
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Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	South Callaway R-II		Walnut Grove R-V	527
Malta Bend R-V	289	(Graham)	346	Pleasant Hill R-III	398	(Mokane)	460	Warren Co. R-III	
Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	South Harrison Co. R-II		(Warrenton)	529
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	(Bethany)	461	Warrensburg R-VI	528
Maplewood-Richmond		Normandy	349	Polo R-VII	401	South Holt Co. R-I		Warsaw R-IX	530
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	(Oregon)	462	Washington	531
Marceline R-V	293	(Rosendale)	350	Portageville	574	South Iron Co. R-I		Waynesville R-VI	532
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	(Annapolis)	463	Weaubleau R-III	533
Maries Co. R-II (Belle)	021	(Kingdom City)	351	Prairie Home R-V	404	South Nodaway Co. R-IV		Webb City R-VII	534
Marion C. Early R-V		North Daviess R-III	220	Princeton R-V	405	(Barnard)	464	Webster Groves	535
(Morrisville)	294	North Harrison R-III		Pulaski Co. R-IV		South Pemiscot Co. R-V		Wellington-Napoleon	
Marion Co. R-II	295	(Eagleville)	353	(Richland)	420	(Steele)	465	R-IX	536
Marionville R-IX	296	North Kansas City 74	354	Purdy R-II	406	Southern Boone Co. R-I	466	Wellston	537
Mark Twain R-VIII	297	North Mercer Co. R-III		Putnam Co R-1	516	Southern Reynolds Co.		Wellsville-Middletown	
Marquand-Zion R-VI	298	(Mercer)	355	Puxico R-VIII	407	R-II	467	R-I	538
Marshall	299	North Nodaway Co. R-VI				Southland C-9		(Cardwell)	468
Marshfield R-I	300	(Hopkins)	356	Ralls Co. R-II (Center)	408	(Cardwell)	468	Southwest Livingston Co.	
Maryville R-II	302	North Pemiscot Co. R-I		Raymondville R-VII	410	R-I	469	R-I	469
Maysville R-I	303	(Wardell)	357	Raymore-Peculiar R-II	411	Southwest R-V		(Barry Co.)	470
McDonald Co. R-I		North Platte Co. R-I		Raytown C-2	412	(Barry Co.)	470	Sparta R-III	471
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Mehlville R-IX	307	(Ravenwood)	360	(Republic)	415	Spring Bluff R-XV	474	Springfield R-XII	475
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		Revere C-3	416	St. Charles Co. R-V		(Orchard Farm)	477
Mexico 59	310	(Cairo)	361	Rich Hill R-IV	417	(Orchard Farm)	477	St. Charles R-VI	476
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Richards R-V	418	St. Clair R-XIII	478	St. Elizabeth R-IV	479
Miami R-I (Saline Co.)	312	(Cairo)	361	Richland R-I		St. James R-I	481	St. Joseph	482
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		(Stoddard Co.)	419	St. Louis City	483	Stanberry R-II	484
(Faucett)	313	(Walker)	526	Richmond R-XVI	421	St. Louis City	483	Ste. Genevieve Co. R-II	485
Middle Grove C-1	314	Northwest R-I		Richwoods R-VII	422	St. James R-I	481	Steelville R-III	486
Midway R-I	316	(High Ridge)	362	Ridgeway R-V	423	St. Joseph	482	Stet R-XV	487
Milan C-2	317	Northwestern R-I		Ripley Co. R-III		St. Joseph	482	Stewartsville C-2	488
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Moberly	321	Oak Ridge R-VI	368	Riverview Gardens	427	St. Louis City	483	Sturgeon R-V	495
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Moniteau Co. C-1		Oran R-III	370	Rockwood R-VI	429	St. Louis City	483		
(Jamestown)	221	Orearville R-IV	371	Rolla 31	430	St. Louis City	483		
Moniteau Co. R-I		Oregon-Howell R-III	246	Roscoe C-I	431	St. Louis City	483		
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Moniteau Co. R-V		Osage Co. R-I (Chamois)	082	Salem R-80	434	St. Louis City	483		
(Latham)	256	Osage Co. R-II (Linn)	274	Salisbury R-IV	435	St. Louis City	483		